

Department of Defense

204.7106

Cumulative No. of line items	Serial number sequence
850-883	R0 thru R9, then RA thru RZ, then
884-917	S0 thru S9, then SA thru SZ, then
918-951	T0 thru T9, then TA thru TZ, then
952-985	U0 thru U9, then UA thru UZ, then
986-1019	V0 thru V9, then VA thru VZ, then
1020-1053	W0 thru W9, then WA thru WZ, then
1054-1087	X0 thru X9, then XA thru XZ, then
1088-1121	Y0 thru Y9, then YA thru YZ, then
1122-1155	Z0 thru Z9, then ZA thru ZZ

(ii) Three position numbers.

Cumulative No. of line items	Serial number sequence
(ii) Three position numbers.	
1-33	001 thru 009, then 00A thru 00Z, then
34-67	010 thru 019, then 01A thru 01Z, then
68-101	020 thru 029, then 02A thru 02Z, then
102-135	030 thru 039, then 03A thru 03Z, and so on to
136-305	090 thru 099, then 09A thru 09Z, then
306-339	0A0 thru 0A9, then 0AA thru 0AZ, then
340-373	0B0 thru 0B9, then 0BB thru 0BZ, then
374-407	0C0 thru 0C9, then 0CA thru 0CZ, and so on to
408-441	0Z0 thru 0Z9, then 0ZA thru 0ZZ, then
442-1121	100 thru 109, then 10A thru 10Z, then
1122-1155	110 thru 119, then 11A thru 11Z, then
1156-1189	120 thru 129, then 12A thru 12Z, and so on to
1190-1223	190 thru 199, then 19A thru 19Z, then
1224-1257	1A0 thru 1A9, then 1AA thru 1AZ, then
1258-1461	1B0 thru 1B9, then 1BA thru 1BZ, and so on to
1462-1495	1Z0 thru 1Z9, then 1ZA thru 1ZB, then
1496-1529	200 thru 109, then 10A thru 10Z, then
1530-1563	210 thru 219, then 21A thru 21Z, then
1564-2277	220 thru 229, then 22A thru 22Z, and so on to
2278-2311	290 thru 299, then 29A thru 29Z, then
2312-2345	2A0 thru 2A9, then 2AA thru 2AZ, then
2346-2379	2B0 thru 2B9, then 2BA thru 2BZ, and so on to
2380-2413	2Z0 thru 2Z9, then 2ZA thru 2ZZ, then
2414-2617	300 thru 309, then 30Z thru 30Z, and so on to
2618-2651	900 thru 909, then 90A thru 90Z, then
2652-2685	910 thru 919, then 91A thru 91Z, and so on to
2686-2719	990 thru 999, then 99A thru 99Z, then
2720-3433	9A0 thru 9A9, then 9AA thru 9AZ, then
3434-3467	9B0 thru 9B9, then 9BA thru 9BZ, and so on to
3468-3501	9Z0 thru 9Z9, then 9ZA thru 9ZZ
3502-10403	
10404-10437	
10438-10471	
10472-10709	
10710-10743	
10744-10777	
10778-10811	
10812-11525	
11526-11559	

204.7106 Contract modifications.

(a) If new items are added, assign new contract line or subline item numbers or exhibit line item numbers, in accordance with the procedures established at 204.7103, 204.7104, and 204.7105.

(b) Modifications to existing contract line items or exhibit line items. (1) If the modification relates to existing contract line items or exhibit line items, the modification shall refer to those item numbers.

(2) If the contracting officer decides to assign new identifications to existing contract or exhibit line items, the following rules apply—

(i) *Definitized and undefinitized items.*

(A) The original line item or subline item number may be used if the modification applies to the total quantity of the original line item or subline.

(B) The original line item or subline item number may be used if the modification makes only minor changes in the specifications of some of the items ordered on the original line item or subline item and the resulting changes in unit price can be averaged to provide a new single unit price for the total quantity. If the changes in the specifications make the item significantly distinguishable from the original item or the resulting changes in unit price cannot be averaged, create a new line item.

(C) If the modification affects only a partial quantity of an existing contract or exhibit line item or subline item and the change does not involve either the delivery date or the ship-to/mark-for data, the original contract or exhibit line item or subline item number shall remain with the unchanged quantity. Assign the changed quantity the next available number.

(ii) *Undefinitized items.* In addition to the rules in paragraph (b)(2)(i), the following additional rules apply to undefinitized items—

(A) If the modification is undefinitized and increases the quantity of an existing definitized item, assign the undefinitized quantity the next available number.

(B) If the modification increases the quantity of an existing undefinitized item, the original contract or exhibit line item or subline item may be used if the unit price for the new quantity is expected to be the same as the price for the original quantity. If the unit prices of the two quantities will be different, assign the new quantity the next available number.

(C) If the modification both affects only a partial quantity of the existing contract or exhibit line or subline item and definitizes the price for the affected portion, the definitized portion shall retain the original item number. If there is any undefinitized portion of

the item, assign it the next available number. However, if the modification definitizes the price for the whole quantity of the line item, and price impact of the changed work can be apportioned equally over the whole to arrive at a new unit price, the quantity with the changes can be added into the quantity of the existing item.

(D) If the modification affects only a partial quantity of an existing contract or exhibit line or subline item but does not change the delivery schedule or definitize price, the unchanged portion shall retain the original contract or exhibit line or subline item number. Assign the changed portion the next available number.

204.7107 Contract accounting classification reference number (ACRN).

(a) When a contract contains more than one accounting classification citation, contracting offices shall use ACRNs. Assigning the ACRNs is the responsibility of the contracting office issuing the contract, basic ordering agreement, or blanket purchase agreement. This authority shall not be delegated. If more than one office will use the contract (e.g., ordering officers, other contracting officers), the contract must contain instructions for assigning ACRNs.

(b) ACRNs are used to process certain contract data through the Military Standard Contract Administration Procedures (MILSCAP) system. The MILSCAP system uses the ACRN to relate certain contract administration records to the accounting classification citation used to obligate funds on the contract. Among these records are the accounting classification trailer record, the supplies schedules data record, and the services line item data record. ACRNs are also used to associate the various record formats of the contract payment notice as described in chapter 9 of the MILSCAP Manual, DoD 4000.25–5–M.

(c) *Procedures for establishing ACRNs.* ACRNs consist of a two position alpha or alpha/numeric code assigned to each discrete accounting classification citation within each contract. ACRNs shall be established in accordance with the following guidelines:

(1) Do not use the letters I and O.

(2) In no case shall an ACRN apply to more than one accounting classification citation, nor shall more than one ACRN be assigned to one accounting classification citation.

(d) *Using the ACRN in the contract.* (1) Show the ACRN as a detached prefix to the accounting classification citation in the accounting and appropriation data block or, if there are too many accounting classification citations to fit reasonably in that block, in section G (Contract Administration Data).

(2) ACRNs need not prefix accounting classification citations if the accounting classification citations are present in the contract only for the transportation officer to cite to Government bills of lading.

(3) If the contracting officer is making a modification to a contract and using the same accounting classification citations, which have had ACRNs assigned to them, the modification need cite only the ACRNs in the accounting and appropriations data block or on the continuation sheets.

(e) *Showing the ACRN in the contract.* If there is more than one ACRN in a contract, all the ACRNs will appear in several places in the schedule (e.g., ACRN:AA).

(1) *Ship-to/mark-for block.* Show the ACRN beside the identity code of each activity in the ship-to/mark-for block unless only one accounting classification citation applies to a line item or subline item. Only one ACRN may be assigned to the same ship-to/mark-for within the same contract line or subline item number unless multiple accounting classification citations apply to a single nonseverable deliverable unit such that the item cannot be related to an individual accounting classification citation.

(2) *Supplies/services column.* (i) If only one accounting classification citation applies to a line item or a subline item, the ACRN may be shown in the supplies/services column near the item description.

(ii) If more than one accounting classification citation applies to a single contract line item, identify each assigned ACRN and the amount of associated funds using informational subline items (see 204.7104–1(a)).